

county treasurer, fifteen cents for each return made by a merchant or agent. Dealers paying a drummer's tax prescribed in section twenty-eight of this act, shall be allowed a rebate of that amount upon his purchase tax for the same time. The fee of the sheriff for this service shall be fifty cents, and the register of deeds twenty-five cents, to be paid by the merchant or dealer.

Rebate allowed
dealers paying
drummer's tax.

Fees of sheriff
and register.

SEC. 26. Every person who, as principal or agent, peddles drugs, nostrums, medicines or goods, wares or merchandise of whatever name or description, except such as are specially taxed elsewhere in this act, shall pay a license tax as follows, to-wit: Each peddler on foot, five dollars for every county; each peddler with one horse or mule, with or without a vehicle, ten dollars for every county; each peddler with two or more horses or mules, with or without a vehicle, twenty dollars for every county; every itinerant merchant or dealer, whether as principal or agent, who solicits orders by retail, with or without sample, for goods in original state or to be made into clothing or otherwise, shall be considered a peddler within the meaning of this section, and pay a tax of twenty-five dollars in each county: *Provided*, this tax shall not be required of any person who pays in this State a tax on purchases of goods. This paragraph shall not be construed as relieving any person from the payment of the drummer's tax for selling or attempting to sell goods by wholesale under section twenty-eight of this act. Every itinerant salesman who goes from town to town, either on foot or otherwise, and commonly known as "Cheap John merchants," who shall expose for sale, either on the street or in houses rented temporarily for that purpose, goods, wares or merchandise, either by ascending or descending bids, or otherwise, shall pay a tax of fifty dollars in each county in which he shall carry on such business, whether as principal or as agent for any other person. Every person mentioned in this section shall apply in advance to the sheriff of the county in which he proposes to peddle

Peddlers.

Itinerant retail
merchants sell-
ing by sample.

Proviso.

"Cheap John
merchants."

License to be ob-
tained in ad-
vance.